

S.N.	Case	Held
1.	Shri Ishar Alloy Steels Ltd vs Jayaswals Neco Limited on 22 February, 2001-(SC)	<p>Provision Interpreted- <b>Section 138 of Negotiable Instruments Act-Provided that nothing contained in this section shall apply unless—</b>  <i>(a) the cheque has been presented to the bank within a period of six months from the date on which it is drawn or within the period of its validity, whichever is earlier</i></p> <p>The use of the words "a bank" and "the bank" in the Section is indicator of the intention of the Legislature. The former is indirect article and the latter is pre-fixed by direct article. If the Legislature intended to have the same meanings for "a bank" and "the bank", there was no cause or occasion for mentioning it distinctly and differently by using two different articles. It is worth noticing that the word "banker" in Section 3 of the Act is pre-fixed by the indefinite article "a" and the word "bank" where the cheque is intended to be presented under Section 138 is pre-fixed by the definite article "the". The same Section permits a person to issue a cheque on an account maintained by him with "a bank" and makes him liable for criminal prosecution if it is returned by "the bank" unpaid. The payment of the cheque is contemplated by "the bank" meaning thereby where the person issuing the cheque has an account. <b>"The" is the word used before nouns, with a specifying of particularising effect opposed to the indefinite or generalising force of "a" or "an". It determines what particular thing is meant; that is, what particular thing we are to assume to be meant. "The" is always mentioned to denote particular thing or a person.</b></p>
2.	Consolidated Coffee Ltd. and Another vs. Coffee Board, Bangalore (SC)- 1980 SCR (3) 625	<p>Provision Interpreted- <b>Section 5(3) of Central Sales Tax Act, 1956-(3) Notwithstanding anything contained in sub-section (1), the last sale or purchase of any goods preceding the sale or purchase occasioning the export of those goods out of the territory of India shall also be deemed to be in the course of such export, if such last sale or purchase took place after, and was for the purpose of complying with, the agreement or order for or in relation to such export.</b></p> <p>Secondly and more importantly, the user of the definite article "the" before the word "agreement" is, in our view, very significant. Parliament has not said 'an agreement' or 'any agreement' for or in relation to such export and in the context the expression "the agreement" would refer to that agreement which is implicit in the sale occasioning the export. Between the two sales (the penultimate and the final) spoken of in the earlier part of the sub-section ordinarily it is the final sale that would be connected with the export, and, therefore, the expression "the agreement" for export must refer to that agreement which is implicit in the sale that occasions the export. The user of the definite article "the", therefore, clearly suggests that the agreement spoken of must be the agreement with a foreign buyer. <b>As a matter of pure construction it appears to us clear, therefore, that by necessary implication the expression "the agreement" occurring in the relevant phrase means or refers to the agreement with a foreign buyer and not an agreement or any agreement with a local party containing the covenant to export.</b></p>
3.	Canon India Private Limited Versus Commissioner Of Customs (SC) [2021] 125 taxmann.com 188 (SC)	<p>Provision Interpreted- <b>Section 28(4) of Customs Act-Where any duty has not been [levied or not paid or has been short levied or short-paid] or erroneously refunded, or interest payable has not been paid, partpaid or erroneously refunded, by reason of, - (a) collusion; or (b) any wilful mis-statement; or (c) suppression of facts, by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.</b></p> <p>11. Parliament has employed the article "the" not accidentally but with the intention to designate the proper officer who had assessed the goods at the time of clearance. It must be clarified that the proper officer need not be the very officer who cleared the goods but may be his successor in office or any other officer authorised to exercise the powers within the same office. In this case, anyone authorised from the Appraisal Group.</p> <p>14. As in this case, when the statute directs that "the proper officer" can determine duty not levied/not paid, it does not mean any proper officer but that proper officer alone. We find it completely impermissible to allow an officer, who has not passed the original order of assessment, to re-open the assessment on the grounds that the duty was not paid/not levied, by the original officer who had decided to clear the goods and who was competent and authorised to make the assessment.</p>
4.	Commissioner Of Income-Tax vs T. Veerabhadra Rao, K. Koteswara (All) 1976 102 ITR 604 AP	<p>Provision Interpreted- <b>Section 36(2)(i) of Income Tax Act 1961-:"In making any deduction for a bad debt or part thereof, the following provisions shall apply :</b>  <i>(i) No such deduction shall be allowed unless such debt or part thereof--</i>  <i>(a) has been taken into account in computing the income of the assessee of that previous year, or of an earlier previous year, or represents money lent in the ordinary course of the business of banking or money-lending which is carried on by the assessee, and</i>  <i>(b) has been written off as irrecoverable in the accounts of the assessee for that previous year."</i></p> <p>20. ..What follows, therefore, is that if we keep the correct use of the word "the" in view, then the term "the assessee" cannot mean anything else than what we have just now said.</p> <p>21. If so read, the article "the" in Clause (a) would mean the assessee into whose account the bad debt has been taken into account in computing the income of the previous year or the assessee who had lent the bad debt money in the ordinary course of business of banking or money-lending. And for Clause (b) it would mean the assessee in whose account such a bad debt has been written off as irrecoverable. More than this, the use of the article would not mean anything more nor is it intended to be read in any other meaning. It, therefore, follows that merely because the article "the" is used in Clause (b) it would not necessarily mean that the two assessees for the purposes of Clauses (a) and (b) must be one and the same assessee.</p>